



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.1022

AMARAVATI, TUESDAY, AUGUST 22, 2023

G.796

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -  
TO NOTIFY SPECIAL PROCEDURE TO BE FOLLOWED BY THE  
ELECTRONIC COMMERCE OPERATORS IN RESPECT OF SUPPLIES OF  
GOODS THROUGH THEM BY COMPOSITION TAXPAYERS.

***[G.O.Ms.No.399, Revenue (Commercial Taxes), 21<sup>st</sup> August, 2023.]***

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the APGST Act, 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons paying tax under section 10 of the APGST Act (hereinafter referred to as the said person), namely: —

- (i) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
  - (ii) the electronic commerce operator shall collect tax at source under sub-section (1) of section 52 of the Goods and Services Tax Act in respect of supply of goods made through it by the said person and pay to the Government of Andhra Pradesh as per provisions of sub-section (3) of section 52 of the Goods and Services Tax Act; and
  - (iii) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.
2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2023.

**N. GULZAR,**  
*Secretary to Government (CT) Finance.*

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